



STATUTORY INSTRUMENTS.

S.I. No. 53 of 2026



OCCUPATIONAL PENSION SCHEMES (REVALUATION)
REGULATIONS 2026

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I, Dara Calleary, Minister for Social Protection (as adapted by the Employment Affairs and Social Protection (Alteration of Name of Department and Title of Minister) Order 2020 (S.I. No. 447 of 2020)), in exercise of the powers conferred on me by sections 5 and 33 (as amended by section 23 of the Social Welfare and Pensions Act 2012 (No. 12 of 2012)) of the Pensions Act 1990 (No. 25 of 1990), and having consulted with the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation, hereby make the following Regulations:

Citation

1. These Regulations may be cited as the Occupational Pension Schemes (Revaluation) Regulations 2026.

Rate of Revaluation of Preserved Benefit

2. In accordance with Section 33 of the Pensions Act there shall be a 2.2% revaluation of preserved benefits for 2025.



GIVEN under my Official Seal,
10 February, 2026.

DARA CALLEARY,
Minister for Social Protection.

*Notice of the making of this Statutory Instrument was published in
"Iris Oifigiúil" of 20th February 2026.*

EXPLANATORY NOTE

(This note is not part of the Instrument and does not purport to be a legal interpretation.)

These Regulations provide for changes in the percentage by which the amount of a preserved benefit is to be increased or decreased in a specified year.

There shall be a 2.2% revaluation of preserved benefits under section 33 of the Pensions Act 1990 for 2025.

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